

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Wes-Del Community Schools (1885)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,692,590	\$2,627,821	\$2,576,331	\$2,484,538	-2%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$232,360	\$193,989	\$209,465	\$212,441	-2%	1%
Social Security-Certified Employee Retirement (212)	\$192,997	\$188,842	\$185,696	\$179,974	-2%	-3%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$295,911	\$309,780	\$395,831	\$167,692	-13%	-58%
Group Health Insurance (222)	\$282,111	\$240,831	\$272,622	\$145,612	-15%	-47%
Textbooks (630)	\$27,293	\$87,195	\$79,192	\$138,196	50%	75%
Noncertified Salaries (120)	\$175,816	\$160,583	\$156,330	\$107,583	-12%	-31%
Licensed Employees Temporary Salaries (135)	\$57,739	\$44,095	\$53,915	\$64,178	3%	19%
Transfer Tuition to Other School Corporations Within the State (561)	\$28,802	\$30,265	\$75,748	\$54,933	18%	-27%
Other Employee Benefits (241 to 290)	\$43,490	\$44,456	\$43,001	\$44,178	0%	3%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$677	\$1,500	\$305	\$27,459	152%	> 500%
Stipends (131)	\$0	\$18,589	\$14,563	\$25,728	N/A	77%
Telephone (531)	\$6,301	\$11,668	\$6,107	\$24,503	40%	301%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$38,485	\$22,926	\$18,316	\$16,012	-20%	-13%
Workers Compensation Insurance (225)	\$14,169	\$14,900	\$21,371	\$15,623	2%	-27%
Social Security-Noncertified Employee Retirement (211)	\$17,291	\$16,328	\$15,272	\$12,203	-8%	-20%
Library Books (640)	\$23,683	\$5,992	\$19,050	\$11,914	-16%	-37%
Public Employees Retirement Fund (214)	\$11,267	\$11,144	\$13,689	\$11,422	0%	-17%
Operational Supplies (611)	\$17,824	\$14,698	\$15,480	\$10,741	-12%	-31%
Other Purchased Professional and Technical Services (319)	\$2,503	\$3,649	\$13,660	\$6,970	29%	-49%
Dues and Fees (810)	\$0	\$0	\$0	\$4,655	N/A	N/A
Periodicals (650)	\$4,185	\$1,779	\$5,084	\$2,524	-12%	-50%
Other General Supplies (615, 660 to 689)	\$0	\$3,876	\$1,797	\$2,320	N/A	29%
Other Communication Services (533 to 539)	\$0	\$15,073	\$17,587	\$1,979	N/A	-89%
Purchased Property Services; Repairs and Maintenance Services (430)	\$2,075	\$1,326	\$1,908	\$1,396	-9%	-27%
Travel (580)	\$688	\$802	\$191	\$384	-14%	101%
Equipment (730)	\$10,745	\$3,025	\$7,697	\$35	-76%	-100%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$1,350	\$0	N/A	-100%
Unemployment compensation (230)	\$18,916	\$4,107	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$35,000	\$0	\$0	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$300	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$4,198,215	\$4,114,240	\$4,221,556	\$3,775,195	-3%	-11%
Student Instructional Support						
Certified Salaries (110)	\$368,609	\$385,256	\$356,272	\$366,725	0%	3%

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Noncertified Salaries (120)	\$134,576	\$137,324	\$163,176	\$171,955	6%	5%
Group Health Insurance (222)	\$84,290	\$80,037	\$94,120	\$46,827	-14%	-50%
Teacher Retirement Fund, After 7-1-95 (216)	\$32,232	\$28,824	\$30,816	\$30,944	-1%	0%
Social Security-Certified Employee Retirement (212)	\$26,986	\$28,375	\$26,398	\$27,249	0%	3%
Public Employees Retirement Fund (214)	\$10,409	\$10,104	\$14,629	\$17,786	14%	22%
Social Security-Noncertified Employee Retirement (211)	\$9,434	\$10,388	\$11,349	\$12,729	8%	12%
Other Employee Benefits (241 to 290)	\$10,424	\$7,846	\$8,497	\$10,253	0%	21%
Stipends (131)	\$0	\$4,785	\$519	\$8,863	N/A	> 500%
Operational Supplies (611)	\$7,853	\$3,953	\$2,723	\$4,101	-15%	51%
Travel (580)	\$5,451	\$4,339	\$2,488	\$3,410	-11%	37%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,569	\$2,384	\$2,340	\$2,338	-10%	0%
Purchased Professional and Technical Pupil Services (313)	\$29,397	\$24,520	\$3,000	\$1,950	-49%	-35%
Workers Compensation Insurance (225)	\$1,603	\$1,150	\$1,900	\$1,762	2%	-7%
Utility Services Water and Sewage (411)	\$808	\$1,082	\$952	\$1,607	19%	69%
Unemployment compensation (230)	\$0	\$0	\$0	\$583	N/A	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$440	N/A	N/A
Advertising (540)	\$433	\$0	\$0	\$411	-1%	N/A
Equipment (730)	\$500	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$726,573	\$730,366	\$719,178	\$709,934	-1%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$649,944	\$669,805	\$667,399	\$660,532	0%	-1%
Food Purchases (614)	\$204,585	\$205,105	\$196,052	\$189,636	-2%	-3%
Vehicles (731)	\$174,567	\$170,207	\$170,207	\$170,207	-1%	0%
Computer Hardware (741)	\$119,537	\$178,552	\$284,737	\$169,568	9%	-40%
Other Public or Private Utility Services (419)	\$164,229	\$160,339	\$177,041	\$163,983	0%	-7%
Certified Salaries (110)	\$161,991	\$171,330	\$170,175	\$153,720	-1%	-10%
Operational Supplies (611)	\$92,670	\$121,109	\$114,255	\$150,156	13%	31%
Group Health Insurance (222)	\$112,623	\$118,438	\$117,125	\$88,883	-6%	-24%
Gasoline and Lubricants (613)	\$77,855	\$80,080	\$82,688	\$84,248	2%	2%
Public Employees Retirement Fund (214)	\$48,224	\$47,769	\$55,658	\$66,432	8%	19%
Purchased Property Services; Repairs and Maintenance Services (430)	\$61,893	\$42,074	\$55,581	\$58,734	-1%	6%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$48,716	\$49,985	\$43,891	\$51,251	1%	17%
Social Security-Noncertified Employee Retirement (211)	\$48,568	\$50,576	\$49,801	\$49,641	1%	0%
Equipment (730)	\$3,333	\$10,103	\$12,320	\$37,233	83%	202%
Utility Services Water and Sewage (411)	\$30,281	\$22,693	\$29,798	\$36,458	5%	22%

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Wes-Del Community Schools (1885)

Wes-Del Community Schools (1885)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Heating and Cooling for Buildings - Electricity (621)	\$0	\$9,439	\$1,891	\$27,044	N/A	> 500%
Telephone (531)	\$15,394	\$36,308	\$28,478	\$21,890	9%	-23%
Other General Supplies (615, 660 to 689)	\$23,608	\$19,598	\$21,865	\$15,381	-10%	-30%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,546	\$16,153	\$14,747	\$15,192	-4%	3%
Social Security-Certified Employee Retirement (212)	\$11,911	\$12,723	\$12,761	\$11,603	-1%	-9%
Stipends (131)	\$0	\$5,522	\$0	\$10,923	N/A	N/A
Dues and Fees (810)	\$9,176	\$11,506	\$10,233	\$10,424	3%	2%
Workers Compensation Insurance (225)	\$9,477	\$8,281	\$9,500	\$10,330	2%	9%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Printing and Binding (550)	\$8,866	\$6,173	\$5,521	\$9,318	1%	69%
Utility Services Removal of Refuse and Garbage (412)	\$7,350	\$7,600	\$8,593	\$8,260	3%	-4%
Postage and Postage Machine Rental (532)	\$6,553	\$7,875	\$7,393	\$7,746	4%	5%
Travel (580)	\$6,549	\$9,584	\$9,258	\$6,641	0%	-28%
Purchased Professional and Technical Board of Education Services (318)	\$2,601	\$3,810	\$4,696	\$5,245	19%	12%
Tires and Repairs (612)	\$372	\$2,756	\$2,849	\$4,524	87%	59%
Other Employee Benefits (241 to 290)	\$4,286	\$4,496	\$10,609	\$4,046	-1%	-62%
Overtime Salaries (140)	\$3,245	\$6,980	\$2,347	\$3,785	4%	61%
Licensed Employees Temporary Salaries (135)	\$4,672	\$2,601	\$2,658	\$3,659	-6%	38%
Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$0	\$3,221	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$3,694	\$1,809	\$2,855	\$2,922	-6%	2%
Other Communication Services (533 to 539)	\$8,523	\$1,359	\$3,780	\$2,785	-24%	-26%
Bank Service Charges (871)	\$3,176	\$3,005	\$2,671	\$2,780	-3%	4%
Purchased Professional and Technical Data Processing Services (316)	\$2,538	\$3,891	\$2,776	\$2,714	2%	-2%
Other Purchased Services (593)	\$8,455	\$4,297	\$1,333	\$1,913	-31%	43%
Advertising (540)	\$1,748	\$1,501	\$1,524	\$1,823	1%	20%
Pre-2008 object code - temporary salaries (header) (130)	\$1,463	\$1,811	\$1,801	\$1,621	3%	-10%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$3,492	\$1,424	N/A	-59%
Light and Power - Other than Heating and Cooling (625)	\$625	\$547	\$731	\$981	12%	34%
Technology Related Professional Development (748)	\$900	\$2,500	\$0	\$500	-14%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,550	\$520	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$6,717	\$4,364	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$230	\$97	\$35	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$0	\$33,311	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$2,187,244	\$2,338,580	\$2,411,123	\$2,339,377	2%	-3%
Nonoperational						

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Wes-Del Community Schools (1885)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Buildings (720)	\$301,500	\$299,500	\$599,000	\$598,000	19%	0%
Improvements Other Than Buildings (715)	\$61,597	\$177,896	\$143,126	\$70,101	3%	-51%
Purchased Property Services; Rentals (440)	\$80,524	\$84,359	\$80,046	\$59,776	-7%	-25%
Noncertified Salaries (120)	\$53,685	\$54,973	\$58,741	\$56,387	1%	-4%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$51,986	N/A	N/A
Textbooks (630)	\$0	\$0	\$8,945	\$18,359	N/A	105%
Equipment (730)	\$19,688	\$11,417	\$18,118	\$10,369	-15%	-43%
Technology Related Professional Development (748)	\$5,000	\$5,300	\$5,000	\$5,000	0%	0%
Social Security-Noncertified Employee Retirement (211)	\$4,178	\$4,191	\$4,495	\$4,314	1%	-4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$20,000	\$7,306	\$9,312	\$3,382	-36%	-64%
Other General Supplies (615, 660 to 689)	\$53,470	\$0	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$366	\$206	\$25	\$0	-100%	-100%
Interest on Bonds or Notes (832)	\$246,853	\$148,025	\$0	\$0	-100%	N/A
Redemption of Principal (831)	\$782,334	\$255,000	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$140	\$234	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$0	\$3,500	\$0	\$0	N/A	N/A
Nonoperational Total	\$1,629,196	\$1,051,812	\$927,043	\$877,673	-14%	-5%
Grand Total	\$8,741,228	\$8,234,998	\$8,278,900	\$7,702,178	-3%	-7%